



FORM
GA-110LMP
State Form 24721
(R1/12-02)

Indiana Department of Revenue
Claim for Refund
Sales Tax on Gasoline, Gasohol, & Special Fuel
Dispensed through Stationary Metered Pumps in Indiana

Name of Taxpayer			Taxpayer Identification (TID) or Non-Profit Certification #		
Street or P.O. Box			Social Security or Federal ID #		
City	State	Zip	FHWA or IMCA #		
Describe Exempt Use of Gasoline, Gasohol, or Special Fuel and period for which you are filing a refund. Attach additional sheets (if necessary):					
Period:		Type Fuel:	Exempt Use:		
Period:		Type Fuel:	Exempt Use:		

PLEASE NOTE

In order to complete this form, you will first need to obtain the current gasoline, gasohol, or fuel tax rate(s) from Departmental Notice #12. You may review Departmental Notice #12 on our web site at: www.in.gov/dor/publications/notices/pdfs/dn12.pdf or by calling the Department at: (317) 232-2339.

	Column A Gasoline	Column B Gasohol	Column C Special Fuel
1. Total gallons purchased for exempt use per receipts.	gallons	gallons	gallons
2. Total purchase price.....			
3. Current Rate. (From Departmental Notice #12).....	.	.	.
4. Total state and federal excise tax included in sales. (Multiply Line 1 x Current Rate).....			
5. Taxable amount. (Subtract Line 4 from Line 2).....			
6. Total sales tax paid on exempt gallons for exempt purposes. (See chart to calculate amount)			

The person or organization representative signing this application hereby certifies that sales tax has been paid on the purchase of gasoline, gasohol, or special fuel through a stationary metered pump as shown by attached receipts, such fuel has been used for a purpose which is exempted in Section IC 6-2.5 of the State Gross Retail Sales Act, and no other claim for refund has been filed on purchases shown on the attached receipts.

Signature of Applicant _____ Telephone Number () _____

Title _____ Date _____

FOR DEPARTMENTAL USE ONLY

If disallowed or adjusted - Explain

TOTAL AMOUNT OF REFUND ►

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Warrant Number

Tax Analyst

Date

Warrant Date

Supervisor/Administrator

Date

For assistance call (317) 232-2339, or you may send an e-mail through
our web site by accessing: www.in.gov/dor/contactus/email.html

Mail to: **Indiana Department of Revenue**
100 N. Senate Avenue, Room N203
Indianapolis, IN 46204

Instructions for Form GA-110LMP

Please note:

In order to complete this form, you will first need to obtain the current gasoline, gasohol, or fuel tax rate(s) from Departmental Notice #12. You may review Departmental Notice # 12 on our web site at:

www.in.gov/dor/publications/notices/pdfs/dn12.pdf or by calling the Department at: (317) 232-2339.

The following instructions are to assist you in completing Form GA-110LMP. The instructions are valid for this form only.

Line 1. Total Gallons Purchased for Exempt Use - Enter the total number of gallons purchased for exempt use. You must attach an original Form STR-100 (Certification of Exempt Purchases of Gasoline & Special Fuel) or copies of each gasoline receipt.

Line 2. Total Purchase Price - Enter the total amount paid for the gallons purchased on Line 1.

Line 3. Current Rate - Locate the rate from Departmental Notice #12. If you do not have this Notice, you will need to obtain one before you can proceed. Enter the rate on Line 3.

Line 4. Total State and Federal Excise Tax - Enter the amount of state and federal excise tax included in sales. Multiply Line 1 by the rate on Line 3. And enter the amount on Line 4.

Line 5. Taxable Amount - Subtract the amount on Line 4 from the amount on Line 2 and enter the difference on Line 5.

Line 6. Total Sales Tax Paid on Fuel Used for Exempt Purposes - Calculate the amount on Line 6 by using the chart below. Either multiply or divide the amount on Line 5 and enter the amount on Line 6. This will be the amount being claimed as a refund.

Chart to Calculate Line 6

Dates	How to Calculate
1999 through 11/30/02	Divide the amount(s) on Line 5 by 21
December 1, 2002 and forward	Multiply Line 5 x 5.66% (.0566)

Please note:

If you are filing using different periods of time and rates for gasoline and sales, you must complete a different form for each period refund.

Taxpayer Representatives must have a valid POA-1 (Power of Attorney Form) on file with the Department. If you do not have a POA-1 form, you may obtain one from our web site at: **www.in.gov/dor/taxforms/pdfs/poa1.pdf**

If you have questions or need assistance please call (317) 232-2339, or you may send an e-mail through our web site by accessing: **www.in.gov/dor/contactus/email.html**

Additional GA-110LMP forms may be requested by calling our Form Order Line at (317) 615-2581, leaving the order on our voice mail.

Mail completed form to:

**Indiana Department of Revenue
Compliance Division
100 N. Senate Avenue, Room N203
Indianapolis, IN 46204**

Retain a copy of the completed form for your records.